

ARIZONA STATE BOARD OF ACCOUNTANCY
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September 8, 2008 – 8:15 a.m.

AGENDA

The Board President reserves the right to change the order of items on the agenda, except for public hearings set for a specific time.

Upon a vote of the majority of a quorum, the Board may go into Executive Session on any item on the agenda to obtain legal advice from the Board's attorneys pursuant to A.R.S. § 38-431.03(A)(3).

OPEN SESSION

1. Call to Order

2. Call to the Public

The Board may make an open call to the public during the meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the Board on any issue within its jurisdiction. Pursuant to A.R.S. § 38-431.01(G), members of the Board are not allowed to discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. However, the Board may ask staff to review a matter or may ask that a matter be placed on a future agenda.

3. Discuss, Amend and Approve Minutes

Upon a vote of the majority of a quorum, the Board may go into Executive Session pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection.

- a. Approval of the Open Session Minutes from the July 14, 2008 Board Meeting
- b. Approval of the Executive Session Minutes from the July 14, 2008 Board Meeting
- c. Approval of the Board Annual Minutes from the August 14th & 15th Board Meeting

4. Declaration of Conflicts of Interest

5. **Consent Agenda** (The Board may pull any of the following items off the consent agenda to take individual action.) Upon a vote of the majority of a quorum, the Board may go into Executive Session on agenda items 5 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Board discussion and legal action on the following items:
- a. Recommended for Registration of LLC/PLLC/LLP's for the following Applicants
(Meet the requirements of A.R.S. § 32-735):

Reynolds CPA PLC	Charles B. Foley CPA PLLC
Partner: Sharon J. Reynolds 13577-R	Partner: Charles B. Foley 10475-R
 Karen Slater PLLC	 Bart Beauchamp CPA PLC
Partner: Karen L. Slater 8749-E	Partner: Bart Beauchamp 12741-E
 Accounting Accomplished LLC	 Seek Professional Services PLLC
Partner: Victoria L. Vaughan 5150-E	Partner: Sra Eversden 14650-E
 - b. Recommended for Registration of Sole Practitioner for the following Applicants:
Jane – Accounting, Tax Consulting
Partner: Herman V. Cueto 15032-R
 - c. Recommended for Firm Name Change:
The Anthony Company
Anthony G. Hettinger CPA 5486-S
Partner: Anthony G. Hettinger 11069-R
 - d. Request for Firm Cancellation – Do not wish to renew:

Go Accounting & IT, PLLC 2869-L	Bernard Scarborough Ltd 949-C
Partner: David A. Paulsen 13831-E	Partner: Bernard Scarborough 813-E
 Roman & Company, CPA's, PC 2334-C	 David F. Peachin CPA PLC 2453-L
Partner: Armando G. Roman 6951-E	Partner: David F. Peachin 1777-R
 - e. Recommended for Cancellation of Certificate per registrant's request not to renew:

David M Pierson 8991-E	Phillip Dennis Lambson 984-E
Gregory M. Johnson 10398-E	Terry Swayne 8305-R
Simone R. Ralph 13574-R	Brian D. Young 11417-E
 - f. Recommended for Reissuance of Certificate because of Name Change:
Angela K. Mejia (Fisher) 12711-R
 - g. Recommendation of the Certification Committee for approval of Certification by Examination - A.R.S. §32-721:

Laura Bernstein	Shaun Michael Wurtz
Leslie DeReche	Lindsey Downs

Bridget K. Harper	Donald R. Ignace
Kathy Krueger	Angela C. Mack
Joshua McClure	Scott G. Moushon
Scott M. Willis	Suddhida O'Meara
Jessica Puckett	Eric J. Whitfield

h. Recommendation of the Certification Committee for approval of Certification by Reciprocity - A.R.S. § 32-724:

Robert O. Bacon - Florida	Jason I. Bernstein - New York
Cheryl A. Gluckman - New York	Beth Fasack Kaplan – California
Ralph A.C. Lizardo – California	J. Guadalupe L. Magdaleno – CA
Jennifer Ann Ortmayer – Florida	Logan Andrew Zinser - California

i. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):

Tracy C. Grunig – Oregon	Duane S. Nelson - South Dakota
Brittany Nava Richardson – PA	Marlys Albert Rulon - North Dakota
Charles M. Watson, III - Oklahoma	

j. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:

Tofunmi Toluwalogo Akinyemi	Michael D. Allinich
Jarinthip Angsukomutkul	Mandy Shea Armenta
Kevin Charles Bach	Cristen Marie Beauregard
William Walter Berger	Elaine M. Blancett
Christopher Michael Bolts	Nathan Jeffery Robson
Jana Suzanne Daggert	Brandon Allen Dahl
Derrick Ross Doba	Livia Maria Dragan
James Takashi Edwards	Donald Matthew Edwards III
René Marie Fletcher	Jignesh Gardi
Matthew David George	Eric P. Glass
Jiandi Yuan	Emmarie S. Jackson
Janet Sue Jarrette	Marc Patrick Kestly
Christine Mae Keyonnie	Geoff Alex Kieta

James Joseph Lundvall	Sheryl Sue Manz
Ruba Omar Mohammad	Sarah Jane Montoya
Jodi Ann Newell	Kathleen Marie Roy
Sarah N. Sanchez	Leah Marie Schindler
Jennifer Rae Stanfield	Aleksandar Starcevic
Marcin Pawel Szczebleski	Hsiao Lan Magrith Tsen
Henry Michael Ulloa, Jr.	Matthew Thomas Van Oosbree
Janice Renee Vaughn	Chadwick James Walter
Joseph Neville Zuk	Robert William Westlake
Elizabeth J. Whitbread	Lisa Carolyn Wiley
Donna Jean Williams	Barbara Ann Worcester
Grant D. Wright	

- k. Recommendation of the Peer Review Oversight Advisory Committee for approval of the following firms in compliance with A.A.C. R4-1-454:

Berry, Michael B., CPA 4573-S	Harmon, Dugwyler & Co 161-P
Huber, Joel D., CPA PC 2304-C	PricewaterhouseCoopers LLP 2125-B
Schubert & Associates PC 2587-C	Schwark & TerHark, CPA'S, PLLC 2762-L
Anderson, Jesse C., CPA 4863-S	Johnston, Michael A CPA PC
Kelly, Patrick J CPA PLLC 2737-L	Martinez, George A., CPA PC 1140-C
Murphy & Rogers PLC 2726-L	Reid & Reid CPA's 296-C
Smalle, Jeffrey CPA PLLC 2756-L	Randall, Pamela K CPA 5696-S

6. Executive Director's Report

Executive Director to provide an update and/or summary on the following items. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Budget
- b. Master List of State Government Programs
- c. Agency Operations
- d. Strategic Planning Update

EXECUTIVE SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on Items 7-11 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Any legal action on the listed items will take place in open session. All meeting attendees will be required to leave the room during executive session.

7. Committee Recommendations – Complaint/Initial Analysis Files

Board to review advisory committee recommendations from the investigations of the following files:

- a. File No. 2008.043
The Tax Practice Committee recommended that the Board issue an Administrative Letter of Concern.
- b. File No. 2008.066
The Accounting and Auditing Standards Committee recommended that the Board open an investigation file.
- c. File No. 2008.075
The Tax Practice Committee recommended that the Board open an investigation file and file a Complaint and Notice of Hearing for revocation.
- d. File No. 2009.002
The Tax Practice Committee recommended that the Board open an investigation file.
- e. File No. 2009.007
The Tax Practice Committee recommended that the Board close the file.

8. Committee Recommendations – Peer Review

Board to review advisory committee recommendations from the Peer Reviews and Educational Enhancement Reviews of the following files:

- a. File No. 2008.092
The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.
- b. File No. 2008.093
The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.
- c. File No. 2008.094
The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.

9. Notices of Unlawful Use of the CPA Designation

Board to review responses to Notices that were received in the following matters:

- a. File No. 2008.090
- b. File No. 2008.091

10. Initial Analysis

- a. Board to review self disclosure from Registrant to determine whether to open an initial analysis or investigation file and/or take disciplinary action.

11. Assistant Attorney General Reports

Status Report / Legal Advice Memo - Update on the status of the following General Counsel file/issues: File Nos. 2007.013; 2007.055; 2007.074; 2008.033 and 2008.075.

OPEN SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on agenda items 12 and 13 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law.

12. Legal Action on Executive Session Items

Board may take legal action on the items considered in Executive Session.

13. Items for Board Review, Discussion and Legal Action

- a. Board to Review Compliance or Non-Compliance with Decision & Orders (By Consent)
Board to determine status of compliance with Order and may take action if found to be non-compliant.
 - i. File No. 2007.055; Doxey, Marvin L., CPA, PC
 - ii. File No. 2007.074; Brewer, Stephan
 - iii. File No. 2008.033; Zanelli, Robert
- b. Response / Non-response to Offered Decision and Order (By Consent)
Update on status of offered Decision & Order (By Consent), review and consideration of any response/counteroffer or failure to respond. The Board may vote to take further action on the following:
 - i. File No. 2008.087; Poole, Bob
 - ii. File No. 2008.088; Ottley, Curtis
 - iii. File No. 2008.089; Pardo, Lawrence
- c. Termination of Decision & Order (By Consent)
Board to determine if the requirements of Decision & Order (By Consent) have been met.
 - i. File No. 2006.076; Wilkins, Harry III
- d. Request Early Termination of Decision & Order (By Consent)
 - i. File No. 2008.016; Smith, Melvin
- e. Request for Pre-approval of CPE & Waiver of Classroom Setting
 - i. File No. 2007.018; Irwin, Stephanie

- f. Request for Pre-approval of CPE & Waiver of 30 days Requirements
 - i. File No. 2007.117; Conrad, Phyllis
- g. Request to Approve of CPE Already Taken
 - i. File No. 2004.047; Abbott, William
- h. Application for Certification by Examination/Grade Transfer, Deferral/Denial by Certification Committee - A.R.S. § 32-721
Jenny Xiaoyan Cai
Lacy J. Zemaitis
- i. Application for Certification by Reciprocity, Deferral/Denial by Certification Committee - A.R.S. § 32-726
Douglas C. Percz
- j. Application for Uniform CPA Exam, Deferral/Denial by Certification Committee - A.R.S. § 32-723
Xiaofei Wei
Lufei Hou
- k. Request for a CPE Waiver and/or Fee Waiver – A.R.S. § 32-730(C) & (D)
Larry S. Rindner 10930-E
Alfretta A. Danielewicz 7052-E
Michael C. Gilbreath 2693-E
Melvin W. Pelley 1386-E
- l. Request for a CPE Extension
Kenneth A. Kilpatrick 1681-E
John Kevin Dow 1781-E
- m. Request for Inactive Status – A.R.S. § 32-730
Kelli J. Motter 13080-E
Richard Ralph Greer 400-R
Michelle R. Grabowski 10634-E
- n. Application for Reinstatement – A.R.S. § 32-748:

David M. Mancini 3367-E	Curt B. Lee 13801-E
Patrick T. Johnson 1932-E	Gregory J Applen 14064-R
Nora Terese Harden 8873-E	Dennis B. Murray 10648-E
David C. Mumme 5135-E	Janet E. Moser 4587-E
William Henry Naumann 7170-E	
- o. Firm Application – Compliance with ARS § 32-747(C):
Norris & Kramer CPA's PC
Partner: Jeanette F. Kramer 5643-E

- p. Firm Compliance with Peer Review Requirements of A.A.C. R4-1-454:
Walter Franklin Hoolhorst 4739-S
- q. Firm Compliance with A.A.C. R4-1-455.03(D)(2):
The Professional Group PC 2450-C
- r. Review, Discussion, and Legal Action on Recommendation of CPE Committee
The Committee recommended that the Board approve the following individual for a 5 year term with the Committee:
Anne Cornelius 7578-E
- s. RFP Guidelines – Scope of Work for Investigative Reviewers
- t. Issues from and regarding the National Association of State Boards of Accountancy (NASBA)
Board to review documents and correspondence from NASBA, receive an update from Board staff, and may take action on the following:
 - i. Forum of International Accountancy Regulators Conference in Boston, MA

14. Summary of Current Events

15. Discussion of Items to be placed on future meeting agenda

16. Adjournment